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SENATE BILL 1099

**48TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2007**

INTRODUCED BY

James G. Taylor

AN ACT

RELATING TO TAXATION; ELIMINATING THE RESTRICTION ON THE TIME PERIOD FOR IMPOSING THE SECOND INCREMENT OF THE COUNTY HEALTH CARE GROSS RECEIPTS TAX.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-20E-18 NMSA 1978 (being Laws 1991, Chapter 212, Section 7, as amended) is amended to read:

"7-20E-18. COUNTY HEALTH CARE GROSS RECEIPTS TAX--  
AUTHORITY TO IMPOSE RATE.--

A. The majority of the members of the governing body of any county may enact an ordinance imposing an excise tax at a rate of one-sixteenth percent of the gross receipts of any person engaging in business in the county for the privilege of engaging in business in the county. Any ordinance imposing an excise tax pursuant to this section shall not be subject to

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1 a referendum. The governing body of a county shall, at the  
2 time of enacting an ordinance imposing the tax, dedicate the  
3 revenue to the county-supported medicaid fund. This tax is to  
4 be referred to as the "county health care gross receipts tax".

5 B. In addition to the imposition of the county  
6 health care gross receipts tax authorized by Subsection A of  
7 this section, the majority of the members of the governing body  
8 of a county having a population of more than five hundred  
9 thousand persons according to the most recent federal decennial  
10 census may enact an ordinance imposing an additional one-  
11 sixteenth percent increment of county health care gross  
12 receipts tax [~~provided that the imposition of the additional~~  
13 ~~increment shall be for a period that ends no later than June~~  
14 ~~30, 2009~~]. The governing body of the county shall, at the time  
15 of enacting an ordinance imposing the additional increment of  
16 county health care gross receipts tax, dedicate the revenue to  
17 the support of indigent patients.

18 C. Any ordinance enacted pursuant to the provisions  
19 of Subsection A or B of this section shall include an effective  
20 date of either July 1 or January 1 in accordance with the  
21 provisions of the County Local Option Gross Receipts Taxes  
22 Act."